

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT  
OF  
COUNTY SURVEYOR  
CLARK COUNTY, INDIANA  
January 1, 2006 to December 31, 2006



**FILED**  
12/14/2007



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#### COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Surveyor	Robert Isgrigg	01-01-03 to 12-31-10
President of the County Council	Jim Smith David Abbott	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Edward Meyer	01-01-06 to 12-31-07



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLARK COUNTY

We have audited the records of the County Surveyor for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Clark County for the year 2006.

STATE BOARD OF ACCOUNTS

November 5, 2007

COUNTY SURVEYOR  
CLARK COUNTY  
AUDIT RESULT AND COMMENT

REPORTS OF COLLECTION FILED DELINQUENT AND RECEIPT ISSUANCE

Reports of Collection filed with the County Auditor were not remitted timely. The required reports were remitted to the County Auditor up to 55 to 86 days after the date collections were received by the Surveyor's office. Examination of cash funds on hand at July 31, 2007, indicated unremitted customer checks issued to the County for surveyor maps, copies, and plats were over 80 days old.

In numerous instances receipts were not issued for all collections. For the entire year of 2006, collections remitted to the County Auditor always exceeded receipts issued for the remittance period. Instances were also noted where receipts were blank or physically removed from the receipt book.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SURVEYOR  
CLARK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 5, 2007, with Ronny Hornung, Deputy Surveyor. The official concurred with our audit finding.